

1 RONALD S. GALASI (SBN 57064)
2 1350 OLD BAYSHORE HIGHWAY, SUITE 825
3 BURLINGAME, CALIFORNIA 94010
4 TEL: (650) 685-6200
5 FAX: (650) 685-6204

6
7
8 Attorney for Defendants.

9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

DANIEL CAI, and TOM TANG

Case No.: C07-06444 JL

Plaintiffs,

Consolidated with Case No. C06-7912 JL

vs.

CCL GROUP INC., DBA YOTAKA SUSHI
14 BAR & GRILL, EVELYN TANG & DOES 1
15 TO 10,

**DECLARATION OF RONALD S.
GALASI IN SUPPORT OF
NOTICE OF MOTION FOR ORDER
QUASHING SUBPOENA**

Defendants.

I, Ronald S. Galasi, declare:

1. I am an attorney at law duly admitted to practice law before all of the courts of the
State of California and all Federal Court and am the attorney of record herein for Defendants,
CCL GROUP, INC., DBA YOTAKA SUSHI BAR & GRILL, and EVELYN TANG.

1 2. On July 29, 2008 a subpoena was issued in the above-entitled cause; it was served
2 upon Edward G. Wang by mail dated July 29, 2008.

3 3. The present case at bar involves a consolidated lawsuit by Tom Tang and Daniel Cai,
4 former employees of that restaurant known as Yotaka Sushi Bar & Grill. The corporate
5 defendant CCL Group, Inc., a California Corporation, does business as Yotaka Sushi Bar &
6 Grill.
7

8 4. The Defendants are charged with, inter alia, violations of 29 U.S.C. Section 216(b),
9 for unpaid wages and for damages, and California Labor Code section 226.7, for failure to
10 provide meal periods.

11 Additionally, the consolidated Complaint filed by Plaintiff Tom Tang and Daniel Cai
12 involves alleged violations by the Defendants of California Labor Code Section 1194 and 510
13 and the applicable Wage Orders promulgated by the California Industrial Welfare Commission
14 pursuant to Labor Code Section 1173, requiring all employees to be paid overtime for work
15 performed in excess of forty (40) hours per week or eight (8) hours per day, unless specifically
16 exempted by law.
17

18 5. On or about Monday, August 4, 2008, this office received from Quest Discovery
19 Services, acting on behalf of Plaintiff, a Subpoena asking for certain records from Edward G.
20 Wang, the Accountant for CCL Group, Inc., as well as for the Defendant, Evelyn Tang.
21 Attached hereto, as Exhibit 1, is a copy of the Records Request Form, together with a copy of
22 the Subpoena; Attachment 3 to the Subpoena sets forth the records being sought from CCL
23 Group, Inc. and Evelyn Tang which includes, without limitation, all tax returns prepared on
24 behalf of CCL Group, Inc. including both Federal and State Income Returns, Sales Tax Returns,
25
26
27
28

1 Employment Tax Returns, all W-2s and 1099s; likewise, the document requires all tax returns
2 prepared on behalf of Evelyn Tang.

3 Other documents sought by the Subpoena as per Attachment No. 3, are "all documents
4 you received from CCL Group Inc., or Evelyn Tang in connection with preparing for any and
5 all tax returns prepared on behalf of CCL Group, Inc.

6 Finally, No. 4 of the Subpoena seeks documents in Mr. Wang's possession concerning
7 and relating to CCL Group, Inc. and/or Evelyn Tang.

8 9 6. CCL Group, Inc. and Evelyn Tang both seek to quash the subpoena hereby served on
10 Edward G. Wang on several and numerous grounds.

11 12 13 14 Defendant Evelyn Tang argues that by seeking her tax returns, Plaintiffs' subpoena
15 seeks tax information and financial data pertaining to her as an employee of the co-defendant
16 CCL Group, Inc. for whom she works.

17 18 19 20 First, the Subpoena fails to serve upon Edward G. Wang or upon CCL Group, Inc. or
upon Evelyn Tang a Notice to Consumer pursuant to California Code of Civil Procedure
Section 1985.3(e) which requires that the Notice shall accompany the subpoena in a "typeface
designed to call attention to the Notice indicating that: (1) Records about the Consumer are
being sought from the witness named in the Subpoena....

21 22 23 24 25 26 27 28 In the instant case at bar, Evelyn Tang is sued individually, presumably as President of
CCL Group, Inc; nonetheless, she remains an employee of said corporation. Individual liability
of Evelyn Tang is also sought by allegation of alter ego theories of which, at the present point in
time, Plaintiff fails to show any evidence. All records of employment are those of the
corporation CCL Group Inc; tax returns for the corporation were presumably prepared by
Edward G. Wang.

1 In that the Subpoenaing body as well as the Plaintiffs fail to give Notice to the
2 Defendants, either CCL Group, Inc. and/or Evelyn Tang, that their records were being sought,
3 the Subpoena must fall; Defendants respectfully request that both service of said Subpoena and
4 the Subpoena itself be quashed.

5 It is clear that Evelyn Tang falls within the definition of a "Consumer", which term
6 includes any non-corporate party, such as an individual, partnership of five (5) or fewer persons,
7 association or trust as set forth in C.C.P. Section 1985.3(a)(2).

8 Thus, failure to give Evelyn Tang Consumer Notice, ab initio, suffices as grounds to
9 quash the Subpoena for any of her tax records.

10 7. On August 4, 2008, the day that this Law Office received the referenced Subpoena, I,
11 a sole practitioner, was involved in trial in Alameda County, in that Case known as In re:
12 Marriage of Leachman, Case Number RF06275680, a case which commenced August 4, 2008
13 and has continued to run through Friday, August 8, 2008 and will again resume on August 18,
14 2008. Thus, the first possibility of addressing this Motion to Quash would have come on
15 Monday, August 11, 2008; unfortunately, I was in deep pain due to a severe injury and was
16 being attended at a pain clinic on said August 4, 2008. As a result, today Tuesday, August 12,
17 2008 and tomorrow August 13, 2008 are the first days I have to address this Motion. In any
18 event, attached hereto as Exhibit 2 is a letter which was written by me to Edward G. Wang on
19 August 4, 2008, advising him of the objections raised by CCL Group, Inc. and Evelyn Tang to
20 his producing any such records sought of him. Pursuant to C.C.P. Section 1985.3(g) and
21 1985.6(f)(1), this letter was copied to Quest Discovery Services as well as to Adam Wang,
22 counsel for Plaintiffs. Thus, both the subpoenaing party and the agency seeking records on
23 behalf of the seeking party were timely put on notice of Defendants' objection to the production
24
25
26
27
28

1 of such records, as well as their request that Mr. Edward G. Wang not produce same. Defense
 2 counsel herein respectfully requests that this Court hear Defendants', and each of their, Motion
 3 to Quash on not only the grounds set forth hereinabove but, also, on those grounds set forth
 4 hereinbelow.

5 7. It is basic law that tax returns, both Federal and State, as well as the information
 6 contained therein, are privileged. This privilege is implied for the policy of confidentiality
 7 concerning State Income Tax Returns as set forth in the Revenue and Tax Code Section 19542;
 8 Federal Tax Returns are similarly privileged.

9
 10 Further, although it may be argued that the records and data upon which the tax returns
 11 is based may be subject to discovery, Defendants herein object to the production of such records
 12 in that the disclosure of such records would invade the Defendants' right to privacy in
 13 confidential financial information.

14
 15 8. The privilege for both Federal and State Tax Returns is set forth in Firestone v.
 16 Hoffman, (2006) 140 C.A. 4th 1408, 1419. The Court in Firestone stated that California law
 17 "...does create a privilege for tax returns... The Supreme Court has reasoned that the purpose of
 18 those statutes is 'to facilitate tax enforcement by encouraging a taxpayer to make full and true
 19 declarations in his return without fear that his statements will be revealed or used against him.'" Citing to the Court's decision in Webb v. Standard Oil Co. (1957) 49 Cal.2d. 509, 512-514, the
 20 Firestone Court extended the application of the privilege not to disclose federal tax returns not
 21 just to the returns, but also to information in the federal tax return which would in effect be
 22 equivalent to forcing disclosure of the state return.

23
 24 California Bus.& Prof. Code Section 17530.5: Disclosure of information obtained in the
 25 business of preparing...., income tax returns. It is a misdemeanor for any persons, including an

1 individual, firm...to disclose any information obtained in the business of preparing federal or
2 state income tax returns or assisting taxpayers in preparing those returns.

3 Further, under California Civil Code Section 1799.1(a). Income tax returns,

4 (a) No person, including an individual, firm, corporation...shall disclose information
5 obtained from a federal or state income tax return or any information obtained from a tax
6 schedule submitted with the return by a consumer in connection with a financial or other
7 business-related transaction....

8 As yet an additional point for seeking to quash the Subpoena in the instant case,
9 Defendants hereby assert that to allow the disclosure of the corporate and personal income tax
10 returns herein would allow Plaintiffs to, in essence, discover the net worth of the Defendants,
11 particularly the individual Defendant Evelyn Tang; such discovery is proscribed absent a
12 showing by the Plaintiffs that it has made a *prima facie* case for punitive damages under
13 California Civil Code Section 3295. In the instant case, not only have Plaintiffs failed to make
14 out a *prima facie* case of liability, but they have failed entirely in supporting allegations that the
15 Plaintiffs worked overtime in the first instance, and/or if they did so work overtime, they were
16 not compensated for same; further, Plaintiffs have failed to disclose any evidence to support
17 their spurious claims that they did not receive meal breaks and/or rest periods. Pursuant to
18 California Civil Code 3295 the financial condition of the Defendants is to be protected absent a
19 showing of a *prima facie* case of liability for damages pursuant to Section 3294 (Exemplary
20 damages). Defendants respectfully request that should for whatever reason this Court fail
21 and/or refuse to quash the subpoena then, and in such event, hat this Court order Plaintiffs to
22 enter into a Protective Order prior to the release of any tax returns and/or other financial data
23
24
25
26
27
28

1 which such Order would allow only the production of evidence with the admission of same
 2 subject to all later relevant objections.

3 The Defendants further assert their privilege against disclosure of tax information,
 4 inclusive of, without limitation, Federal and State Tax Returns, and any information used to
 5 prepare same, including, for example, the amounts of income reported or deductions claimed
 6 under the rule set forth in Sav-on Drugs, Inc., v. Sup. Court, (Botney) 15 C.3d 1, at p6. In Sav-
 7 on, the Court found that the “....the effect of the statutory prohibition (of disclosure) is to render
 8 the returns privileged and the privilege should not be nullified by permitting third parties to
 9 obtain the information by adopting the indirect procedure of demanding copies of the tax
 10 returns” Sav-on, Cal.3rd1 at p.7. Further, the Court recited that “Assuming Revenue and
 11 Taxation Code Section 7056 protects the returns themselves, it is reasonable to conclude that it
 12 must also protect the information contained in the returns.

13 That the information with respect to documents or information are an “integral part” of
 14 the tax return such as: W-2 Forms, 1099s, and thus within the privilege has been enunciated by
 15 the Court in Brown v. Sup.Court, (Executive Car Leasing) (1997) 71 CalApp3rd. 141, 142. *The*
 16 *Brown Court* recited that “We must reject real parties’ argument that the W-2 forms are not
 17 included within the privilege. The W-2 forms, which are required to be attached to a taxpayer’s
 18 state and federal income tax returns, constitute an integral part of the return as information
 19 contained in the returns within the meaning of Sav-on Drugs....

20 Defendants respectfully submit that this Court take this Motion to Quash under
 21 consideration notwithstanding Defendant’s failure to file this Motion to Quash “at least five
 22 days prior to the date of production” for the following reasons:

1 a) As above-stated, I am a sole practitioner and was in trial above-
2 referenced during the entire week this Subpoena had first been received.

3 b) In that Defendants sent to Mr. Edward G. Wang as well as Plaintiffs'
4 counsel and Quest Discovery their objection to the production of the information sought by the
5 subpoena served on Mr. Wang, Defendants believe no information subject to the subpoena has
6 yet been produced and, therefore, the privilege has not been waived and review by this Court is
7 proper.

8
9 Dated: August 13, 2008

10 By:

11 
RONALD S. GALASI, ESQ.

12 Attorney for Defendants



Quality • Uniformity • Excellence • Service • Teamwork

QUEST DISCOVERY SERVICES

<http://www.questds.com/>

07/29/08

Records Request Form

ATTN: RONALD S. GALASI, ESQ.
 RONALD S. GALASI
 ATTORNEY AT LAW
 1350 OLD BAYSHORE HIGHWAY
 SUITE 825
 BURLINGAME, CA 94010

In Reply Refer to: San Jose
 Our File Number: SJS813668
 QDS Client Number: GAL025
 Client File Number:
 Claim Number:
 Insured:
 Deposition Date: 08/12/08

RE: TANG VS. CCL GROUP INC.

Case No: C067912JL

Records of: PLEASE SEE DESCRIPTION OF RECORDS

Quest Discovery Services at the request of: **DAL BON & WANG** is obtaining records as listed on subpoena. Please mark the appropriate spaces below for those items which you desire and return by the deposition date and time. **Please mark "none" if you do not wish to receive any subpoenaed items for any one deponent.** Do not return this form unless you are placing an order and/or waiving time.

None	X-rays	Records	Path	Echo	Deponent	File Number
<input type="checkbox"/>	<input type="checkbox"/>					SJS813668A

EDWARD G. WANG
 390 DIABLO RD., #138 DANVILLE, CA 94526

BILLING INSTRUCTIONS OR DOLLAR LIMITATIONS:

BILL DIRECTLY TO INSURANCE CARRIER / THIRD PARTY:

Carrier Name: _____ Name of Insured: _____

Carrier Address: _____ Date of Loss: _____ Claim #: _____

Carrier Address: _____ Adjuster's Name: _____

The entity requesting records agrees to pay to Quest Discovery Services its customary charges for this service which are: \$34 Basic per deponent, 38¢ per 8 1/2 x 11 page, \$15 Certificate of No Records, \$8 Minimum Page Charge, \$15 additional record charges when applicable, plus sales tax and shipping/handling. Call for prices on blueprints, x-rays, oversized pages and other special items. If requested, quotations will be provided with a \$16 service fee per file if costs are not approved and \$5 if costs are approved. Orders received after deposition/due date will be assessed a \$25 retrieval fee. In the event legal action is necessary to collect past due amounts, requestor agrees to pay all reasonable costs incurred in collection, including attorney's fees as well as a service charge of 1.5% per month. Prices subject to change without notice.

Attorneys for: _____ Circle one: Plaintiff Defendant Co-Defendant Other
 Client's name

Firm Name: _____

Authorized Signature Required _____ Date _____
 (Applies to all attached pages)

Corporate Office:
 981 Ridder Park Drive
 San Jose, CA 95131
 (408) 441-7000
 FAX (408) 441-7070

Branch Offices:
 P.O. Box 214267
 Sacramento, CA 95821-0267
 (916) 483-7030
 FAX (916) 483-7037

3438 Mendocino Ave., Ste. A
 Santa Rosa, CA 95403
 (707) 528-2300
 FAX (707) 528-6047

2507 West Shaw Ave., Ste. 101
 Fresno, CA 93711
 (559) 224-0909
 FAX (559) 224-1122

5730 Uplander Way, Ste. 101
 Culver City, CA 90230
 (310) 645-5557
 FAX (310) 645-1466

Issued by the
UNITED STATES DISTRICT COURT

NORTHERN**DISTRICT OF****CALIFORNIA****TANG****SUBPOENA IN A CIVIL CASE****V.****CCL GROUP INC.**Case Number:¹ **C067912JL****Custodian of Records For:**

TO: **EDWARD G. WANG**
390 DIABLO RD., #138
DANVILLE, CA 94526

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

YOU ARE COMMANDED to appear in the United States District court at the place, date, and time specified below to testify in the above case.

PLACE OF TESTIMONY	COURTROOM
	DATE AND TIME

YOU ARE COMMANDED to appear at the place, date, and time specified below to testify at the taking of a deposition in the above case.

PLACE OF DEPOSITION	DATE AND TIME

YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date, and time specified below (list documents or objects):

RE: PLEASE SEE DESCRIPTION OF RECORDS

See Attachment 3 for Details

PLACE	Quest Discovery Services	981 Ridder Park Drive	DATE AND TIME	08/12/08
		San Jose, CA 95131		9:30 A.M.

YOU ARE COMMANDED to permit inspection of the following premises at the date and time specified below.

PREMISES	DATE AND TIME

Any organization not a party to this suit that is subpoenaed for the taking of a deposition shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify. Federal Rules of Civil Procedure, 30(b)(6).

ISSUING OFFICER'S SIGNATURE AND TITLE (INDICATE IF ATTORNEY FOR PLAINTIFF OR DEFENDANT)	DATE
<i>/S/</i> Attorney for: Plaintiff	07/29/08

ISSUING OFFICER'S NAME, ADDRESS AND PHONE NUMBER **ADAM Q. WANG, ESQ.** **BAR #: 201233**
DAL BON & WANG ATTORNEYS AT LAW
12 SOUTH 1ST STREET
SAN JOSE, CA 95113 408/292-1040

(See Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), (e), on next page)

¹ If action is pending in district other than district of issuance, state district under case number.

Exhibit 1-Page 2055

Address and Phone # Confirmed:

COR Phone # 925/838-2628

()

PROOF OF SERVICE

DATE	PLACE
SERVED	390 DIABLO RD., #138 DANVILLE, CA 94526

SERVED ON (PRINT NAME)	MANNER OF SERVICE
------------------------	-------------------

SERVED BY (PRINT NAME)	TITLE
	Quest Discovery Services Santa Clara #886

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____
DATE

SIGNATURE OF SERVER
981 Ridder Park Drive
ADDRESS OF SERVER
San Jose, CA 95131

Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2006:**(c) PROTECTION OF PERSONS SUBJECT TO SUBPOENAS.**

(1) A party or an attorney responsible for the issuance and service of a subpoena shall take reasonable steps to avoid imposing undue burden or expense on a person subject to that subpoena. The court on behalf of which the subpoena was issued shall enforce this duty and impose upon the party or attorney in breach of this duty an appropriate sanction, which may include, but is not limited to, lost earnings and a reasonable attorney's fee.

(2) (A) A person commanded to produce and permit inspection, copying, testing, or sampling of designated electronically stored information, books, papers, documents or tangible things, or inspection of premises need not appear in person at the place of production or inspection unless commanded to appear for deposition, hearing or trial.

(B) Subject to paragraph (d)(2) of this rule, a person commanded to produce and permit inspection, copying, testing, or sampling may, within 14 days after service of the subpoena or before the time specified for compliance if such time is less than 14 days after service, serve upon the party or attorney designated in the subpoena written objection to producing any or all of the designated materials or inspection of the premises — or to producing electronically stored information in the form or forms requested. If objection is made, the party serving the subpoena shall not be entitled to inspect, copy, test, or sample the materials or inspect the premises except pursuant to an order of the court by which the subpoena was issued. If objection has been made, the party serving the subpoena may, upon notice to the person commanded to produce, move at any time for an order to compel the production, inspection, copying, testing or sampling. Such an order to compel shall protect any person who is not a party or an officer of a party from significant expense resulting from the inspection, copying, testing, or sampling commanded.

(3) (A) On timely motion, the court by which a subpoena was issued shall quash or modify the subpoena if it

(i) fails to allow reasonable time for compliance;

(ii) requires a person who is not a party or an officer of a party to travel to a place more than 100 miles from the place where that person resides, is employed or regularly transacts business in person, except that, subject to the provisions of clause (c)(3)(B)(iii) of this rule, such a person may in order to attend trial be commanded to travel from any such place within the state in which the trial is held;

(iii) requires disclosure of privileged or other protected matter and no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) If a subpoena

(i) requires disclosure of a trade secret or other confidential research, development, or commercial information, or

(ii) requires disclosure of an unretained expert's opinion or information not describing specific events or occurrences in dispute and resulting from the expert's study made not at the request of any party, or

(iii) requires a person who is not a party or an officer of a party to incur substantial expense to travel more than 100 miles to attend trial, the court may, to protect a person subject

to or affected by the subpoena, quash or modify the subpoena or, if the party in whose behalf the subpoena is issued shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship and assures that the person to whom the subpoena is addressed will be reasonably compensated, the court may order appearance or production only upon specified conditions.

(d) DUTIES IN RESPONDING TO SUBPOENA.

(1) (A) A person responding to a subpoena to produce documents shall produce them as they are kept in the usual course of business or shall organize and label them to correspond with the categories in the demand.

(B) If a subpoena does not specify the form or forms for producing electronically stored information, a person responding to a subpoena must produce the information in a form or forms in which the person ordinarily maintains it or in a form or forms that are reasonably usable.

(C) A person responding to a subpoena need not produce the same electronically stored information in more than one form.

(D) A person responding to a subpoena need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or to quash, the person from whom discovery is sought must show that the information sought is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) (A) When information subject to a subpoena is withheld on a claim that it is privileged or subject to protection as trial-preparation materials, the claim shall be made expressly and shall be supported by a description of the nature of the documents, communications, or things not produced that is sufficient to enable the demanding party to contest the claim.

(B) If information is produced in response to a subpoena that is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has and may not use or disclose the information until the claim is resolved. A receiving party may promptly present the information to the court under seal for a determination of the claim. If the receiving party disclosed the information before being notified, it must take reasonable steps to retrieve it. The person who produced the information must preserve the information until the claim is resolved.

(e) **CONTEMPT.** Failure of any person without adequate excuse to obey a subpoena served upon that person may be deemed a contempt of the court from which the subpoena issued. An adequate cause for failure to obey exists when a subpoena purports to require a nonparty to attend or produce at a place not within the limits provided by clause (ii) of subparagraph (c)(3)(A).

Exhibit 1 - Page 3 of 5
SJS81366

(P. OF OF SERVICE BY MAIL - Federal Rule (a))

I am employed in the county of SANTA CLARA, my business address is 981 RIDDER PARK DRIVE, SAN JOSE, CA 95131, I am over the age of eighteen (18), and am not a party to the within action(s). I am readily familiar with the business practice for collection and processing of correspondence for mailing with the United States Postal Service, and that the correspondence described below will be deposited with the United States Postal Service today in the ordinary course of business. I am aware that on motion of party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing affidavit. I served the within copy: SUBPOENA IN A CIVIL CASE, on the below listed entities in said actions by placing said documents in a sealed envelope with postage fully prepaid and addressed as follows:

RONALD S. GALASI
ATTORNEY AT LAW
1350 OLD BAYSHORE HIGHWAY
SUITE 825
BURLINGAME, CA 94010
ATTN: RONALD S. GALASI, ESQ.
Represents: DEFENDANT

and that they were deposited on 07/29/08 for deposit in the United States Postal Service and that the envelope was sealed and placed for collection and mailing that date at Quest Discovery Services, 981 RIDDER PARK DRIVE, SAN JOSE, CA 95131, following ordinary business practices.

DATED: 07/29/08 AT SAN JOSE, CALIFORNIA

I Declare under penalty of perjury that the foregoing is true and correct.

*This form was printed for
all subpoenas in this series*


signature

Exhibit 1. Page 4 of 5

Attachment 3

File #: SJS813668

EDWARD G. WANG

Pertaining To: **PLEASE SEE DESCRIPTION OF RECORDS**

- 1. ALL TAX RETURNS PREPARED ON BEHALF OF CCL GROUP INC., INCLUDING BUT NOT LIMITED TO FEDERAL AND STATE INCOME TAX RETURNS, SALES TAX RETURNS; EMPLOYMENT TAX RETURNS; ALL W-2 S AND 1099S, WITH THE NAMES OTHER THAN EVENLY TANG, TOM TANG AND DANIEL CAI REDACTED AND REPLACED WITH LETTERS, A, B, C, ETC.**
- 2. ALL TAX RETURNS PREPARED ON BEHALF OF EVENLY TANG;**
- 3. ALL DOCUMENTS YOU RECEIVED FROM CCL GROUP INC. AND OR EVENLY TANG IN CONNECTION WITH PREPARING FOR ANY AND ALL TAX RETURNS ON BEHALF OF CCL GROUP INC.;**
- 4. ALL DOCUMENTS IN YOUR POSSESSION CONCERNING AND RELATING TO CCL GROUP INC. AND OR EVENLY TANG.**

LAW OFFICES OF
RONALD S. GALASI

August 4, 2008

1350 OLD BAYSHORE HWY., SUITE 825
BURLINGAME, CA 94010

TEL (650) 685-6200
FAX (650) 685-6204

Mr. Edward G. Wang
390 Diablo Road
#138 Danville, CA 94625

**Re: Tang v. CCL Group, Inc. and Evelyn Tang
Subpoena of Records**

Dear Mr. Wang:

Please be advised that I represent both Evelyn Tang and CCL Group, Inc. generally and more particularly with respect to the above-entitled matter.

I am in receipt of a Subpoena in a civil case which has been served upon you for Tax Returns and other documents of both, CCL Group, Inc. and/or Evelyn Tang. By this letter you are hereby instructed that you have no authorization to release those records to any subpoenaing body, particularly in this matter to either Quest Discovery Services and/or the attorney of record for the Plaintiff, to wit, Adam Wang.

It is the position of both CCL Group, Inc. and Evelyn Tang that their Tax Returns remain privileged and any attempt to procure them would be a violation of that privilege. Moreover, you are instructed hereby specifically not to release any such tax or other documents absent an Order of the Court. Further, any release of these documents would be deemed an invasion of privacy of both CCL Group, Inc., as well as Evelyn Tang individually.

By copy of this letter Mr. Adam Wang is hereby advised that both Evelyn Tang and CCL Group, Inc., object to the release of their Tax Returns and/or Tax Records. Both requests are not only without Court Order, but constitute an invasion of privacy as well as a privilege, both of which are asserted by CCL Group, Inc. as well as Evelyn Tang.

I would request of you, Mr. Edward Wang, a written confirmation that you will not release any records requested of you by the Subpoena absent a further Court Order in this case.

Yours truly,



RONALD S. GALASI, ESQ.

RSG/gp

cc: Adam Wang, Esq.
Quest Discovery Services

Exhibit 2-Page 1 of 1